

North Carolina Department of Revenue Local Government Division Property Tax Section

Introduction
Effective 1/1/2011

Following this introduction is the 2011 Cost Index and Depreciation Schedules for use in valuation of business personal property located in North Carolina. One of the most effective and efficient methods for determining current Replacement Cost New Less Depreciation is the use of these valuation tables. These tables are published by the Property Tax Section solely to assist the business personal property appraiser in determining current market value.

All life years used on the different types of property have been carefully researched with federal tax guides, other state government depreciation schedules, as well as information provided to us by the taxpayers themselves. The trend factors are determined using the percentage price increase or decrease over the past year of similar business markets. These percentages come from the latest edition of <u>Producer Price Indexes</u>, as determined by the U.S. Department of Labor, Bureau of Labor Statistics.

In using these trending schedules, you will be utilizing the cost approach to value. In using the cost approach, the appraiser must determine four critical elements:

- 1. The original (historical) installed cost
- 2. The current replacement cost new (RCN)
- 3. The useful economic life of the property
- 4. The loss in value (Depreciation)

When applying the schedules, always use original (historical) cost which includes all costs involved with bringing the property into operation. As an example, consider the following: In their 2011 business listing, a manufacturer of machinery listed \$10,000 in machinery and equipment, acquired in 2004. This amount correctly included \$8,000 actual equipment, \$1,500 installation, and \$500 freight and taxes. Using schedule A, with a suggested useful life of 10 years, we note that the appraised market value as of January 1, 2011 would be:

$$10,000 \text{ x} .35 = 3,500$$

In examining what we have done, the trending factor of 1.18 brings the value of the equipment up to current replacement cost new, which would be:

$$10,000 \times 1.18 = 11,800$$

Then we depreciate RCN assuming the property is seven years old with a suggested ten-year life and therefore has three years remaining in its useful economic life:

\$11,800 x . 30 = \$3,500, rounded to the nearest 100 is the same answer as above.

The valuation tables show percent good factors (.35) which are simply the products of the trending factors (1.18) and the straight-line depreciation factors (.30). These percent good factors are used to find current replacement cost new less depreciation. It is **very important** to remember that in using the trending schedules, you do not apply the trend factor a second time as it has already been used in the calculation of the percent good factor.

MAJOR CATEGORY			Page	Schedule	Life
AEROSPACE INDUSTRY			18	В	8
Primarily engaged in the					-
of aircraft, spacecraft, roc	kets,				
missiles and component p	oarts.				
AIR CONDITIONING EQU	JIPMENT				
Large - 20 tons and over.			18	В	20
Medium and Small - Und	er 20 tons		18	В	10
Heat Pumps - All sizes			18	В	7
AIRPORT GROUND EQUI	PMENT		18	В	10
Unlicensed Vehicles				В	10
AMUSEMENT AND RECE	REATION F	EOUIPMENT			
A. Amusement Park					
Amusement Rides			18	В	5
Billiards and Pool			18	В	10
Boats			18	В	5
Bowling Alleys & Lo	ttery Ticket	Sales Equipment	18	В	8
Coin Operated Electro	•			В	3
Dance Studio				В	10
Gymnasium (Health C	Clubs)		18	В	10
Museum				В	10
Race Track			18	В	10
Video Rental Tapes &	z DVD's		••••	See Belov	${\bf v}^{(1)}$
Video Rental Tape Pla				В	3
(1) Residual Value - Use 10% year or :	residual va	llue on all remaining	tapes	& DVD's af	fter 2nd
If Cost Data is Given	Tapes/DVI	O's reported by year	If I	Number of t	apes, DV
YEAR % Good	YEAR	\$ PER TAPE/DVI		Games is re	
${2010} {40}$	2010	\$18.00	Tap		
2009 15	2009	\$ 6.75	DV		
2008 10	2008				

5

10

7

8

В

В

В

G

D. Average All (Variety)18

APARTMENT AND ROOMING HOUSE (FF&E)20

^{*} indicates a change from last year

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MAJOR CATEGORY	Page	Schedule	Life
APPAREL AND OTHER FINISHED PRODUCTS			
MANUFACTURED FROM FABRICS, FABRICATED			
TEXTILE PRODUCTS AND SIMILAR MATERIALS			
Leather Apparel	17	Α	11
Fabrics - Knitwear and Fur		A	9
Rubber Apparel		Α	14
Miscellaneous Textile Products such			
as draperies and canvas	17	A	9
ASPHALT ROOFING MATERIALS			
(EQUIPMENT USED TO MANUFACTURE)			
(See Petroleum Products Manufacturing)			
AUTOMOBILE REPAIR AND SERVICE EQUIPMENT			
Body Shops	22	J	10
Car Wash Automatic		J	5
Car Wash Automatic (Coin Operated)		J	5
Garages		J	10
Portable Service Station Equipment		J	10
Recapping, Retreading and Rebuilding Tires		J	8
Service Station Equipment		J	10
Service Station Leak Detection Equipment		J	8
Service Station Test Equipment		J	8
BAKERIES - RETAIL (BAKING AND SELLING)	17	A	10
BANKS & SAVINGS AND LOAN EQUIPMENT			
Automated Teller Machines (ATM)	21	H	5
Drive in Windows	21	H	10
Night Depository	21	H	10
Teller Service Area	21	H	10
Teller Service Systems	21	H	10
Closed Circuit TV - Pneumatic	21	H	4
Visual Pneumatic	21	H	10
Currency Lockers	21	Н	20
Safe Deposit Box	21	H	20
Teller Lockers	21	Н	20
Note: For vaults, vault doors, inner gates, vent fans and			
additions, see the 50 year depreciation schedule M	23	M	50

^{*} indicates a change from last year

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MAJOR CATEGORY	Page So	chedule	Life
BAR - RESTAURANT AND SODA FOUNTAIN EQUIPMENT Includes all eating and drinking establishments selling prepared food and drinks.	20	Е	10
BARBER SHOP EQUIPMENT	18	В	10
BEAUTY SHOP EQUIPMENT Including tanning beds Includes massage, manicure, pedicure, and other rela Salon equipment.		В	8
* BILLBOARDS Use the "Billboard Structures Valuation Guide" Link: www.dornc.com/publications/billboard/index.	<u>html</u>		
BOAT BUILDING			
Includes repair and conversion		B B	12 3
Ç	10	D	3
BOAT DOCKS (Where Classified as Personalty) Wood and Foam	18	В	5
Steel or other Metal Construction		В	20
BOTTLING - (PLANT EQUIPMENT)	ruit drinks,	A	12
BROADCASTING - RADIO AND TV EQUIPMENT			
Analog Television Broadcasting Equipment (10% resid		В	5
Studio Broadcasting Equipment		В	6
Transmitting Towers	18	В	25
CABLE MANUFACTURING			
Manufacture of fiber optic, coaxial, and data cable including coaxial, composite cable, and twisted copper		I	10
CABLE TV EQUIPMENT			
Headend Equipment, Receiving Antennas Preamplifiers, modulation equipment	18	В	11
* Distribution Systems, Dishes, House Drops	18	В	10

^{*} indicates a change from last year

MAJOR CATEGORY	Page	Schedule	<u>Life</u>
Subscriber Connection, Set-Top Boxes (Converters)	18	В	3
Towers	18	В	25
CELLULAR EQUIPMENT Towers, structures housing cell equipment	18	В	25
Power Supply, PBX (internal phone system), Microwave Antennas	18	В	10
<u>Digital</u> -Antenna Cell Site, Cell Equip., Microwave Digitation Tools & Testing Equip., Telephones, Pagers, Antennas		U	6
Analog - Antenna Cell Site, Cell Equipment	18	В	3
CEMENT MANUFACTURING AND CONCRETE PROD Ready Mix Concrete Plants	17 17 17 17 17	A A A A A	15 12 20 8 6
Manufacture of Compressed Gasses	17	A	8
COMMUNICATION - TELEPHONE AND INTERCOM SYSTEMS- PAY PHONES	18	В	10
COMPUTER MANUFACTURING Manufacturers engaged in the assembly of computers	21	I	8

^{*} indicates a change from last year

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MAJOR CATEGORY	Page	Schedule	Life
CONTRACTOR'S EQUIPMENT			
General Construction - Highway, Dams, etc.	17	A	8
Barricades and Warning Devices		A	3
Special Trade Contractors			
Electrical Heating, Plumbing,			
Painting, Framing & Carpentry	17	A	10
Cranes to 50 tons, Shovels to 8 cubic yards		A	10
Cranes, Shovels, and Drag Lines		В	25
Portable Asphalt Batch Plants	17	A	6
COPYING AND DUPLICATING EQUIPMENT			
Use Schedule N	24	N	5
Use this schedule for manufacturer-lessor as current	retail		
selling price will be reported.			
Use Schedule L	22	L	5
Use this schedule for non-manufacturer-lessor and p	rivate		
owner as historical cost will be reported.			

<u>Note:</u> Certain types of copying and duplicating equipment have replaced computer printers, which are appraised using the "Data Processing Equipment" schedule, below. These types of copying and duplicating equipment are sometimes called "Multi-Function devices", have the ability to function as network computer printer, copier, and fax and may be appraised using the Data Processing Schedule rather than the N5 or L5.

COTTON GINS AND COMPRESSES......17 A 12

Cotton gin machinery for removing seeds from raw cotton. Cotton Compresses are machines used to bale cotton after ginning.

DATA PROCESSING EQUIPMENT - Non-production computers

This category includes personal computers, midrange and mainframe computers, and their peripherals, used for data processing. Includes standard IBM-compatible PC's used in manufacturing and point-of-sale systems, but not proprietary point-of-sale units such as computers built specifically to be used as point-of sale computers or other proprietary computerized systems. For POS proprietary systems and electronic cash registers, see "Store Equipment". This category does <u>not</u> include computers embedded in machinery nor does it include equipment or computers specifically designed for use in any other application directly related to manufacturing or retail such as proprietary point-of-sale units. Does not include equipment that is an integral part of other capital equipment that is included in other classes of economic activity, i.e., computers used primarily for process or production control, switching, channeling, and automating distributive trades and services such as

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MAJOR CATEGORY

Page Schedule Life

proprietary point of sale (POS) computer systems. Also, does not include equipment of a kind used primarily for amusement or entertainment of the user.

kind used primarily for amusement or entertainment of the user	Γ.		
Use Schedule U (10% residual)		U	5
Use this schedule for all reported computer and data pro-	cessing	equip.	
Software (10% residual)	28	U	5
Note: Accelerated depreciation is used on data processing equi	ipment.		
DRILLING EQUIPMENT (GAS, PETROLEUM & WATER)			
Exploration and Drilling Equipment	17	A	6
Includes water well drilling equipment mounted on vehicle	s.		
DRY CLEANING AND LAUNDRY EQUIPMENT			
Commercial	18	В	10
Coin Operated	18	В	6
Leased and Rented Linens and Uniforms (Not trended)		N	2
ELECTRIC ENERGY GENERATION EQUIPMENT			
A. Hydro-electric generating equipment	27	T	50
B. Natural Gas-Fired and Combined Cycle Electrical Gene			
Equipment that does not also produce steam for sale	_	T	18
C. Photovoltaic Solar Electric Generating Equipment		Ť	18
D. Steam powered electric generating equipment	/	•	10
Includes assets used in the steam power production of elect	ricity fo	or sale.	
combustion turbines operated in a combined cycle with a co			
steam unit.		Т	28
steam unit.	21	1	20
ELECTRICAL EQUIPMENT (Manufacturing equipment)			
Manufacture of electrical household appliances, batteries, n			
generation and utilization of electric energy	21	I	10
ELECTRONIC EQUIPMENT			
A. Includes the manufacture (50% or more) of Electronic			
Communication, Detection, Guidance, Control, Radiation	n		
Computation, Test and Navigation			
equipment	21	I	8
B. Manufacturers engaged only in the purchase and			
assembly of electronic componentsge	21	I	12

^{*} indicates a change from last year

MAJOR CATEGORY	<u>Page</u>	Schedule	<u>Life</u>
C. Semi-Conductor Manufacturing Semi-Conductor Testing Equip		U U	6 8
D. Vapor Depollution System	17	A	5
FABRICATED METAL PRODUCTS	ts,	A	12
FARM AND RANCH MACHINERY AND EQUIPMENT Tractors, combines, cotton harvesters, and other large Whenever possible this equipment should be appraised or sales approach. There are several good pricing guid provide market values of farm equipment based on sal approach is used, the following schedule should be followed	farm e d using des ava es. If t	the market ilable which the cost	
Tractors, combines, cotton harvesters and other large farm equipment		U	12
Farm implements such as hay balers, forage harvesters plows, harrows, sprinkler equipment, bush hogs, planters, hay rakes and sprayers, landscaping equip., e		A	8
If large equipment is not broken out from the farm impschedule" with a 35% residual.	olemen	ts, use an "A	A 10
Machinery and equipment used in the production of crops and livestock and on-the-farm processing of feeds. (portable hammermills)	17	A	8
FIBER OPTICS MANUFACTURING	21	I	8

<u>Note</u>: For 2011, we recommend an additional 25% economic obsolescence reduction in addition to the value calculated using the I-8 schedule on all temporarily idle fiber optic manufacturing equipment. This adjustment is applicable until the equipment is either in use, planned for use, or meets the definition of idle equipment on Index page 9.

^{*} indicates a change from last year

MAJOR CATEGORY Page Schedule Life FOOD, BEVERAGE AND KINDRED PRODUCTS (MANUFACTURING, PACKAGING, AND PROCESSING) 12 Α 12 A Α 12 Α 12 A 12 A 17 Includes assets used in the production of flours, cereals, live-stock feeds, and other grain and grain mill products. (large hammermills) 15 Α Miscellaneous Food Preparations such as honey and Α 12 Sugar and Sugar Products......17 A 18 Α 18 FURNITURE MANUFACTURING OF WOOD PRODUCTS. EXCEPT LUMBER MANUFACTURING17 10 Α GLASS AND GLASS PRODUCTS (EXCLUDES MANUFACTURE OF LENSES)......17 Α 14 The manufacture of glassware, pressed or blown, and the manufacture of products from purchased glass such as quartz and pyrex laboratory apparatus, art glass, doors made from purchased glass, etc., glass containers, plate, safety and window glass. Manufacture of Mirrors......17 A 10 HOSPITAL AND NURSING HOME EQUIPMENT19 C 10 C 6 HOTEL, MOTEL AND RESORT EQUIPMENT20 D 10 В 5

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MAJOR CATEGORY

Page Schedule Life

IDLE EQUIPMENT

Equipment that has been taken off production status on a permanent basis is considered to be idle equipment. This classification should not be confused with equipment that is temporarily idle due to not yet being placed into production (CIP), a downturn in the economy, seasonal production, routine maintenance, etc. Although we recommend in most cases that some additional depreciation adjustment be made to verified idle equipment, there is no firm guideline as to what adjustment should be made to determine the final value.

In determining the amount of adjustment, the county appraiser must review each situation, taking into account all the factors affecting the property such as age, condition, past and future uses, marketability, remaining life, and reasons for the equipment being idle.

INSTRUMENTS (PROFESSIONAL, SCIENTIFIC &		
CONTROLLING, PHOTOGRAPHIC AND OPTICAL,		
WATCHES AND CLOCKS	В	12
Includes establishments in manufacturing scientific and research	1	
instruments such as meters - gas, liquid, tallying and measuring	,	
optical elements and assemblies, hearing aids, hearing test equi	pment,	
wheel chairs, prosthetic devices, contact lenses, photographic ac	cces-	
sories, data cameras, watches and clocks.		
<u>LEASED OFFICE BUSINESS MACHINES</u>		
Excludes electronic data processing equipment, portable comme	ercial	
equipment, and copiers. Includes leased fax machines.		
Use Schedule N	N	5
Use this schedule for manufacturer/lessor as current retail		
selling price will be reported.		
	~	_
Use Schedule S	S	5
Use this schedule for non-manufacturer/lessor as historical		
cost will be reported. Leased Communication Equipment.		
LEATHER AND LEATHER PRODUCTS		11
LEATHER AND LEATHER PRODUCTS	A	11
Includes the manufacture of finished leather products,		
the tanning, currying and finishing of hides and skins, and		
the processing of fur pelts. For example, footwear, hand-		
bags, saddles, harnesses, luggage, etc.		

^{*} indicates a change from last year

MAJOR CATEGORY	Page	Schedule	<u>Life</u>
LUMBERING			
Logging Equipment.	17	A	8
Sawmill Machinery and Equipment (Permanent Mills) Lumber manufacturing included.	17	A	10
Sawmill (Portable)	17	A	6
MACHINERY (MACHINE SHOPS)	and tur	bines,	10
machinery, paper industries machinery, compressors, puroller bearings, blowers, industrial patterns, process furn	umps, b naces ar	all and nd	
ovens, office machines and service industry machines a Excludes manufacture of electrical machinery. Include in machine shops.		-	
MANUFACTURED HOME MANUFACTURING	18	В	10
MEAT PRODUCTS - MANUFACTURING, PACKAGIN AND PROCESSING	<u>G</u> 17	A	12
MEDICAL & DENTAL EQUIPMENT - INCLUDES VETERINARIAN, MEDICAL & DENTAL LABORA-			
TORIES EQUIPMENT	19	С	10
METAL WORKING MACHINERY		A	12
MINING, QUARRYING AND PROCESSING (METAL AND NON-METAL)			
A. Mining and quarrying non-metallic minerals such as	3		
sand and gravel, ceramic clay, cinder, stone (other than granite), chemicals, fertilizer	17	A	10
Granite Quarrying and Processing	17	A	9
Portable Sand and Gravel Units.	17	A	8

^{*} indicates a change from last year

MAJOR CATEGORY Page Schedule Life B. Mining, Milling and Processing Plants - (Metal) Mining Equipment......17 10 Milling and Chemical Plant Equipment......17 A 15 Α 20 8 Α D. Environmental Equipment......17 12 Α 25 В MISCELLANEOUS MANUFACTURING17 A 12 Industries engaged in manufacturing the following: jewelry, silverware and plated ware, musical instruments, toys, amusement, sporting and athletic goods, pens, pencils, and other artist's materials, costume jewelry, notions, brooms and brushes, etc. MORTUARY AND CEMETERY EQUIPMENT18 В 10 MOTOR VEHICLES, PARTS AND ACCESSORIES18 В 12 Includes the manufacture of custom automobiles, vans, special truck bodies, catering, garbage, etc. The category also includes the manufacture of parts and accessories such as brake pads, shock absorbers, trailer hitches, etc. OFFICE FURNITURE, FIXTURES, MACHINES AND EQUIPMENT22 K 10 Mailing Machines, Postage Machines, Burglar Alarms, etc. Office Furniture. Note: This class does not include personal computers. PAPER AND ALLIED PRODUCTS Α 16 Includes the manufacture of pulp and pulp products from wood, rags, and other fibers. Also included is the manufacture of paper and paperboard products. B. Paper Finishing and Converting......17 12 Α Includes the finishing and converting of paper into cartons bags, envelopes, and other similar products.

^{*} indicates a change from last year

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MAJOR CATEGORY Pag	ge	Schedule	Lif
PETROLEUM PRODUCTS MANUFACTURING			
EQUIPMENT1	17	A	14
Includes equipment used in manufacturing			
asphalt shingles, roofing materials etc.			
PETROLEUM AND GAS			
Oil and Gas Well production equipment (includes well			
head equipment, gathering pipelines and related storage			
facilities)	17	A	14
Petroleum Refining Plants		Α	16
Petroleum Storage Facilities		A	16
Natural Gas and Helium Production Plants		A	14
Propane Gas Tanks and Distribution Equipment		В	25
Propule Gus Paints and Distribution Equipment	.,	D	25
PHOTOGRAPHIC			
Automatic film processing equipment including	10	C	0
the 1-hr photo type		C	9
Self-service digital input photo equipment1	19	С	6
PLASTIC PRODUCTS1	17	A	11
Includes the manufacture of processed, fabricated and			
finished plastic products as well as the manufacture			
of basic plastic materials such as plastic bottles, styrofoam			
cups and packaging materials, plastic pipe, tubing, plastic			
screen, fiberglass bathroom fixtures etc.			
PRIMARY METAL INDUSTRIES			
Includes most hot metal processes such as the manufacture			
of foundry products, castings, forgings, sheet metal, pipe			
tubing, structural shapes and wire.			
Ferrous - Iron1	17	Α	18
Non- Ferrous - (Aluminum, copper)		A A	14
Non- Ferrous - (Aluminum, copper)	ι /	Α	14
PRINTING AND PUBLISHING1	17	A	11
Includes printing, publishing lithography and printing			
services such as bookbinding, typesetting,			
services such as bookbinding, typesetting, photo-engraving, and electrotyping.			
	or ס		

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MAJOR CATEGORY	Page	Schedule	Life
PROFESSIONAL EQUIPMENT (MISCELLANEOUS) Architects, accountants, engineers, photographic studio equipment, Taxidermists, Hobby & Craft Shops, Graphic Design Illustrations, etc.	18	В	10
PROFESSIONAL LIBRARIES Accountants, architects, engineers, law, medical, etc. Note: Used volumes in good saleable condition should be 1/3 of original cost, regardless of age.		O ised at	
REFRIGERATION EQUIPMENT	18	В	10
Vacuum Cooling Stationary		В	10
Vacuum Cooling Portable		В	8
Use schedule P when historical cost is reported. Use Schedule Q when current replacement cost is supplied. The equipment covered by this schedule consists of but is not limited to the following: Hand tools, portable gasoline powered equipment, service equipment, small mixers, lawn and garden equipment, prequipment, etc. These schedules are for property which typically rented on an hourly or daily basis.	e inting	P & Q	5
REPAIR SHOP EQUIPMENT Electrical, watch, clock, jewelry radio and TV, upholster furniture, household appliances, welding, locksmith, show	y,	A	10
RUBBER PRODUCTS	17	A	14
SCALES			
25 - 10 Ton	17	A	20
Less than 10 Ton	17	A	10
Portable	17	A	10
SCHOOL EQUIPMENT	20	D	10
SCRAP METAL Equipment used in the cutting, wrecking, and storing of scrap metals.	17	A	10

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MAJOR CATEGORY	Page	Schedule	Life
SIGNS AND BILLBOARDS	25	O	
Billboards (whether on or off premises): Use the "Billboard Structures Valuation Guide" Link: www.dornc.com/publications/billboard/index	<u>x.html</u>		
Signs (other than billboards): On and off premise signs erected for the purpose of information and direction. If the sign is considered a "logo" type, it should be listed at historical cost and depreciated on a 10 to 20-year life.			
SPECIAL PROPERTIES	25	O	
STONE AND CLAY PRODUCTS EXCEPT CEMENT Includes the manufacture of structural clay products subrick, tile, pipe, etc. The category also includes pottery and related products such as vitreous china, plumbing earthenware, ceramic insulating materials, asphalt built materials, gypsum and plaster products, cut and finished and abrasives, asbestos, and miscellaneous non-metallic	ech as y fixtures, ding ed stone	A I products.	15
STORE EQUIPMENT (RETAIL, WHOLESALE, AND S General merchandise stores, building materials, hardw and accessory stores, furniture, home furnishings, equi supply, jewelry, miscellaneous retail, wholesale, and so equipment, food stores, grocery, etc	are, appa pment an upply sto	rel id	10
POS equipment, proprietary computerized point-of-sal peripherals and hand held computers. Includes electror Does not include actual PC's used as POS terminals or acting as servers, which should be appraised as data processing equipment	nic cash r compute	egisters.	6
STRAIGHT LINE SCHEDULES. When using the straight line schedules, a residual value of 25% remains in effect unless variation is indicated by the property being appraised.		N	U
	<u>ING</u>		

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MAJOR CATEGORY	Page	Schedule	Life
TESTING EQUIPMENT Includes equipment used in research and development.	26	R	8
TEXTILE MILL PRODUCTS Includes the manufacture of spun, woven or processed yarns and fabrics from natural or synthetic fibers	17	A	10
Textile finishing and dying		A	8
Note: For idle equipment see Index page 9.			
THEATER EQUIPMENT	20	D	10
TOBACCO AND TOBACCO PRODUCTS MANUFACTURING	17	A	15
TOOLS, MOLDS, DIES AND JIGS	h as mo particul or differ r part pr tools. cturer th	lds, dies, ar lar parts and rent use afte oduced by the ae average l	nd jigs which I have no er changes or the special ife of this
TRANSPORTATION EQUIPMENT This category includes the manufacture of Motor Homes		B ers, and M	12 otorcycles.
<u>VENDING EQUIPMENT</u> Amusement (Bowlers, Pin Ball, Pool, Kiddie Rides,	, 1	,	J
Hobby Horses etc.)	25	O	5
Automatic Bulk Ice Vending Machines	18	В	8
Cigarette VendorsFood Vendors (Soft Drink, Candy, Hot and Cold Foods,		O	6
Popcorn etc.)		O	5
Music Machines		O	6
Miscellaneous (Change, Newspaper, Photo, Stamps etc.))25	O	6
Movie/Game Vending Machines		O	6
Leased Ice Machines	25	O	6

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MAJOR CATEGORY	Page	Schedule	Life
WAREHOUSE MATERIALS HANDLING EQUIPMENT. Forklifts & Pallets	17	A	10
WASTE MANAGEMENT Includes assets and equipment used in the collection and management of household garbage and similar waste. Includes greenbox containers, toters, and similar equipments		В	8
WIRE PRODUCTS MANUFACTURING Establishments primarily engaged in the manufacture of wire.	17	A	14
WOODWORKING EQUIPMENT	20	F	10

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o the STAT	Egy	State of	North	Caro	lina						Pag	e 17				
		Departm	ent o	f Rev	enue)					Effe	ctive	1/1/2	2011		
S S																
A CONWA	MX N X	Property	Tax S	ection												
							e A V				9					
							al (O		-							
		II			Р	erce	nt Go									
Year		Trend							fe in			4-			4.0	
Acq'd	Age	Factor	3	5	6	8	9	10	11	12	14	15	16	17	18	20
2010	1	1.00	67	80	83	87	89	90	91	92	93	93	94	94	94	95
2009	2	1.01	33	61	68	76	80	81	83	84	87	88	88	89	90	91
2008	3	1.02	25	41	51	64	68	71	74	77	81	82	83	84	85	87
2007	4	1.07		25	35	54	60	64	68	72	76	78	80	81	83	86
2006	5	1.10			25	41	48	55	59	64	70	74	76	78	79	83
2005	6	1.13				28	37	45	50	57	64	68	71	73	76	79
2004	7	1.18				25	26	35	42	50	59	63	66	70	72	77
2003	8	1.22					25	25	33	40	52	57	61	65	68	73
2002	9	1.24							25	31	45	50	55	58	62	68
2001	10	1.24								25	36	41	46	51	55	62
2000	11	1.25									26	34	39	44	49	56
1999	12	1.26									25	25	32	37	42	50
1998	13	1.28											25	29	36	45
1997	14	1.31												25	29	39
1996	15	1.33													25	33
1995	16	1.35														27
1994	17	1.41														25
			Do no	nt ann	ılı/ th	△ tro	nd fo	ctor	s to t	he n	arcar	nt ac	nd fa	ctore	The	
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THE STAT	Eg	State o	f Nor	th Ca	arolin	ia					Page	e 18				
		Departr										ctive	1/1/2	2011		
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ALCE QUAM'S	TOTAL TOTAL	Property	/ Tax	Sect	ion											
					Sche	edule	BV	aluat	ion T	able						
					His	torica	al (Oi	rigina	al) Co	st						
					Pe	ercen	it Go	od F	actor	S						
Year		Trend						Li	fe in	Year	S					
Acq'd	Age	Factor	3	5	6	7	8	10	11	12	20	25		5*		
2010	1	1.00	67	80	83	86	87	90	91	92	95	96		80		
2009	2	1.01	33	61	68	72	76	81	83	84	91	93		61		
2008	3	1.02	10	41	51	58	64	71	74	77	87	90		41		
2007	4	1.06		25	35	46	53	64	68	71	85	89		21		
2006	5	1.08			25	31	40	54	58	63	81	86		10		
2005	6	1.10				25	28	44	48	55	77	84				
2004	7	1.12					25	34	40	47	73	81				
2003	8	1.15						25	31	38	69	78				
2002	9	1.16							25	29	64	74				
2001	10	1.15								25	58	69				
2000	11	1.16									52	65				
1999	12	1.16									46	60				
1998	13	1.16									41	56				
1997	14	1.16									35	51				
1996	15	1.16									29	46				
1995	16	1.19									25	43				
1994	17	1.21										39				
1993	18	1.24										35				
1992	19	1.26										30				
1991	20	1.28										26				
1990	21	1.31										25				
1989	22	1.39														
1988	23	1.44														
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				<u> </u>	• •					•					s. The	
													tors	incor	porat	ted.
			This	is tru	ie foi	r all s	chec	lules	in th	is ma	anual	•				

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	2 2	Departi	ment	of R	even	ue					Effe	ctive	1/1/2	2011		
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Acq'd	Age	Factor	3	6	9	10	11	12	14	i cai	3					
2010	1	1.00	67	83	89	90	91	92	93							
2009	2	1.00	33	67	79	80	82	83	86							
2008	3	1.02	25	51	68	71	74	77	81							
2007	4	1.05		35	59	63	67	70	75							
2006	5	1.09		25	48	55	59	63	70							
2005	6	1.10			36	44	48	55	63							
2004	7	1.10			25	33	40	46	55							
2003	8	1.11				25	30	37	48							
2002	9	1.12					25	28	40							
2001	10	1.11						25	32							
2000	11	1.13							25							
1999	12	1.14														
1998	13	1.13														
1997	14	1.13														
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O THE STAT	Egal	State o	f Nor	th C	arolina						Page	e 20			
		Departi	ment	of R	evenue						Effe	ctive	1/1/201	1	
SHE STATE OF		Property	, Tay	Soct	ion										
All Canasi	SERVE .	Fiopert			edules [) F	F G	\/al	uation T	ahla					
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							Good								
		Schedu	ıle D		Schedu			1 40	Schedu	ıle F			Schedu	ıle G	
Year		Trend	Li1	fe	Trend	<u> </u>	Life		Trend	10 1	Life		Trend	0	Life
Acq'd	Age	Factor	6		Factor		10		Factor		10		Factor		8
2010	1	1.00	83	90			90		1.00		90		1.00		87
2009	2	1.00	67	80			81		1.02		82		1.01		76
2008	3	1.01	51	71	1.02		71		1.02		71		1.03		65
2007	4	1.05	35	63	1.08		65		1.07		64		1.08		54
2006	5	1.07	18	54	1.14		57		1.11		56		1.10		41
2005	6	1.11	15	44	1.17		47		1.15		46		1.13		28
2004	7	1.14		34	1.23		37		1.18		35		1.17		25
2003	8	1.17		25	1.28		25		1.20		25		1.19		
			Do n	ot ar	anly the	tron	d fact	ore 1	the n	arcor	nt acc	nd fo	ctors. Ti	20	
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			11115	15 111	Je IOI al	1 501	Edult	55 III	uns ma	iiual.					

Department of Revenue	O THE STATE	E o A	State o	f Nor	th C	arolina						Pag	e 21			
Schedules H, I, Valuation Table		2 2	Departi	ment	of R	evenue						Effe	ctive	1/1/201	1	
Schedules H, I, Valuation Table			.	_	•											
Historical Coriginal Cost Cos	All COM	SERVER	Property	y rax			- 11	1 \/-	1 4: .	on Table						
Percent Good Factors					5)					
Year Trend Clife Trend Clife Trend Clife Trend Clife Trend Clife Trend Clife Clife Trend Clife Clife Clife Trend Clife Clife <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>																
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Acq'd Age Factor 4 5 10 20 Factor 5 8 10 12 2010 1 1.00 75 80 90 95 1.00 80 87 90 92 2009 2 1.01 51 61 81 91 1.00 60 75 80 83 2008 3 1.02 26 41 71 87 0.98 39 62 69 74 2007 4 1.06 25 25 54 80 0.96 36 48 56 2005 6 1.11 44 78 0.96 25 38 48 2004 7 1.13 47 73 0.96 25 38 48 2004 7 1.15 25 69 0.94 25 31 2002 9 1.15 30 58 0.95 30<	Voor		Trond		SCH					Trond		SCH		<i>†</i> 1		
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1998 13 1.15 40 0.98 8 8 1997 14 1.18 35 1.00																
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Do not apply the trend factors to the percent good factors. The percent good factors already have the trend factors incorporated.																
percent good factors already have the trend factors incorporated.	1993	18	1.29							1.05						
percent good factors already have the trend factors incorporated.																
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percent good factors already have the trend factors incorporated.				Do n	ot ar	pply the	trend	d fac	tors t	to the pe	ercer	nt ao	od fa	ctors. TI	he	
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						313										

C THE STAT	E O A O	State o	f Nor	rth Ca	arolir	na					Page 2	2			
SEAT SEAT	CARO -	Depart	ment	of R	ever	iue					Effectiv	⁄e 1/1	/201	1	
CGG QUAM		Propert	v Tax	Sect	ion										
						ules J, ł	<, L,	Valu	atio	n Tal	ole				
						storical (
						ercent C									
			Sche	edule	. J		Sche	edule	K			Sche	dule	L	
Year		Trend		Life		Trend	Life	е			Trend		Lif	fe	
Acq'd	Age	Factor	5	8	10	Factor	5	10			Factor	5	6	14	16
2010	1	1.00	80	87	90	1.00	80	90			1.00	80	83	93	94
2009	2	1.01	61	76	81	1.01	61	81			1.00	60	67	86	87
2008	3	1.03	41	65	72	1.02	41	71			1.00	40	50	79	81
2007	4	1.07	25	54	64	1.06	25	64			1.00	25	33	71	75
2006	5	1.09		40	55	1.06		53			1.07		25	68	74
2005	6	1.12		28	45	1.06		42			1.07			61	67
2004	7	1.16		25	35	1.10		33			1.00			50	56
2003	8	1.18			25	1.14		25			1.00			43	50
2002	9	1.23				1.15					1.00			36	44
2001	10	1.21				1.16					1.01			29	37
2000	11	1.22				1.17					1.02			25	32
1999	12	1.22									1.02				26
1998	13	1.23									1.06				25
											1.06				
											1.07				
					· ·	the trend									
						factors						ctors	incor	pora	ted.
			This	is tru	ue fo	r all sch	edule	es in	this	mar	ual.				

STATE OF ALL	State of North C	arolina		F	Page 23	
	Department of R	levenue		E	ffective 1/1/2011	
						_
TOTA QUAM WIREN'S	Property Tax Sec	tion				_
						-
						+
	5 1 1/4 1/4 1/4		chedule M		,	+
	Bank Vaults, Va	ault Doors, Add	litions, Inner	Gates, Vent I	-ans, Etc.	-
		Pct.			Pct.	-
Age	Depreciation	Good	Age	Depreciation		+
1	0.0	100.0	26	25.0	75.0	
2	0.5	99.5	27	26.0	74.0	
3	1.0	99.0	28	27.5	72.5	1
4	1.5	98.5	29	28.5	71.5	
5	2.5	97.5	30	30.0	70.0	
6	3.0	97.0	31	30.5	69.5	
7	4.0	96.0	32	31.5	68.5	
8	5.0	95.0	33	32.5	67.5	
9	6.5	93.5	34	33.5	66.5	
10	8.0	92.0	35	34.5	65.5	
11	9.0	91.0	36	36.0	64.0	
12	10.0	90.0	37	37.5	62.5	
13	11.0	89.0	38	38.5	61.5	
14	12.0	88.0	39	40.0	60.0	
15	12.5	87.5	40	42.0	58.0	
16	13.5	86.5	41	43.5	56.5	
17	14.5	85.5	42	44.5	55.5	
18	16.0	84.0	43	45.5	54.5	
19	17.5	82.5	44	47.0	53.0	
20	18.5	81.5	45	48.0	52.0	
21	19.5	80.5	46	49.5	50.5	
22	20.0	80.0	47	50.5	49.5	
23	21.5	78.5	48	52.0	48.0	
24	22.5	77.5	49	55.0	45.0	
25	23.5	76.5	50	60.0	40.0	
Note	Vaults, vau	It doors, addition	ons, inner gat	es and vent f	ans	+
		the same as th				
		n factors above			en this	\top
	·	not included in				

o the STA	NTE O A		Stat	e of	Nort	h Ca	rolin	<u>а</u>					Pag	e 24					
	2	A	Dep	artm	ent o	of Re	eveni	ue					Effe	ctive	1/1	/201	1		
CO QUAN	VIDEN		Prop	erty	Tax S	Secti	on												
								Sch	edul	e N									
						Stra	ight	Line	Dep	recia	ation	Tab	le						
Year																			Age
Acq'd	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	20	25	(yrs)
7.09			-			-													():-)
2010	50	67	75	80	83	86	87	89	90	91	92	92	93	93	94	94	95	96	1
2009	0	33	50	60	67	71	75	79	80	82	83	84	86	87	87	88	90	92	2
2008		0	25	40	50	57	63	67	70	73	75	77	79	80	81	82	85	88	3
2007			0	20	33	43	50	56	60	64	67	69	71	73	75	76	80	84	4
2006				0	17	29	37	44	50	54	58	61	64	67	69	71	75	80	5
2005					0	14	25	33	40	44	50	54	57	60	63	65	70	76	6
2004						0	13	22	30	36	42	46	50	53	56	59	65	72	7
2003							0	11	20	27	33	38	43	47	50	53	60	68	8
2002								0	10	18	25	31	36	40	44	47	55	64	9
2001									0	9	17	23	29	33	37	41	50	60	10
2000										0	8	15	21	27	31	35	45	56	11
1999											0	8	14	20	25	29	40	52	12
1998												0	7	13	19	23	35	48	13
1997		Not	e: U	se a	25%	res	idua	l val	ue				0	7	13	18	30	44	14
1996			wh	nen a	apply	ying	thes	e sc	hed	ules				0	6	12	25	40	15
1995															0	6	20	36	16
1994																0	15	32	17
1993																	10	28	18
1992																	5	24	19
1991																	0	20	20
1990																		16	21
1989																		12	22
1988																		8	23
1987																		4	24
1986																		0	25

STATE STATE	316	State o	f Noi	th Ca	arolina						Page	e 25			
	S S	Depart	ment	of R	evenue						Effe	ctive	1/1/201	1	
WHAT COM COMM VI		Propert	v Tax	Sect	ion										
		Пороге	y rux	0000	1011										
						Sch	edule	O :							
					Specia	l Pro	pertie	es Lif	e Years	3					
	PRO	FESSIC	1												
			Acco	ounta	ints, Ard	chite	cts, E	ngin	eers, La	aw, N	/ledic	al, Et	tc.		
		11	. 1	• .						4 . 1		•			
					_				tion are	to b	e app	raise	ed at		
		1/3 01 1	แรเปโ	ical (cost, reg	jai ül	ess 0	n age	5.						
	RILLI	L BOARD	S - R	efer	to the "I	Rillho	hard 9	Struc	tures V	aluat	ion G	ahiide	"		
	DILLI								oard/in			Juluc	•		
		Ziiiiki W			.001117	101100			Joura, III	GOX					
	SIGN	IS (othe	er tha	n bill	 boards)						Life	years 1	0 - 20	0
					,										
	TOO	LS MOL	DS [DIES	& JIGS	1						Life	years 2	- 7	
		The ap	prais	er wi	II have	to de	term	ine fı	om the	indiv	/idual				
									pe of p						
								app	raise us	ing s	ched	lule 1	1		
		with a i	residu	ual va	alue of 2	25%.									
		\/ENDI	NO F			_									
		VEINDI			PMENT ent (Bov		Din	Pall	Pool						
									, Pooi, etc.)		1		. 25	0	5
													25	0	6
					ndors (S										
									etc.)				25	0	5
													. 25	0	6
					eous (C										
													25	0	6
									s					0	6
			Leas	sed lo	ce Mach	nines							. 25	0	6
	Use	straight	line	sch	edule fo	or th	e coi	rrect	life yea	ars. (Sche	dule	₽ N)		

THE STAT	E 0 10	State o									Page				
		Depart	ment	of R	evenue						Effe	ctive	1/1/201	1	
- William 12		5		•											-
Marian Maria	SSECTION	Property	y rax				D C	\/-!		- h l a					
				Scne	edules F					able	!				
					Histor										
		Schedu	ıla D		Schedu		Good	гас	Schedu	ıla D			Schedu	یام د	
Year		Trend	ле Р	Lifo	Trend	ile G	Life		Trend	ле к	Life		Trend	ile S	Life
	۸۵۵														
Acq'd		Factor			Factor		5		Factor		8		Factor		5
2010	1	1.00		80			80		1.00		87		1.00		80
2009	2	1.00		60			60		1.00		75		1.00		60
2008	3	1.02		41			40		1.02		64		1.00		40
2007	4	1.05 1.07		25	1.00		25		1.04		52		1.02		25
2006	5								1.05		39		1.00		
2005	6	1.11							1.07		27		1.00		
2004	7	1.13							1.08		25		0.98		
			Do n	ot ap	oply the	tren	d fact	tors t	o the pe	ercer	nt god	od fa	ctors. T	ne	
			perc	ent g	good fac	tors	alrea	dy h	ave the	trend	d fact	ors i	ncorpor	ated	•
			This	is tru	ue for al	Isch	edule	es in	this ma	nual.					

STATE CARBON AND AND AND AND AND AND AND AND AND AN		State	of N	orth Ca	arolin	a					Page	Page 27			
		Department of Revenue									Effec	ctive 1/1	/2011		
Property T				ax Sect	x Section										
							Schedule T		Т						
				Year		Trend	Life Years			Age		Life Y			
				Acq'd	Yrs	Factor	18			Acq'd	Yrs	Factor	28	50	
				2010	1	1.00	94	96	98	1985	26	1.92		92	
				2009	2	1.01	90	94	97	1984	27	1.95		90	
				2008	3	1.06	88	94	99	1983	28	1.97		87	
				2007	4	1.17	91	100	108	1982	29	2.04		86	
				2006	5	1.21	88	100	109	1981	30	2.19		87	
				2005	6	1.29	86	101	113	1980	31	2.33		89	
Note: Th	Note: The 50-year			2004	7	1.32	81	99	114	1979	32	2.40		87	
life schedule increases				2003	8	1.35	75	97	113	1978	33	2.87		98	
because t	because the positive			2002	9	1.36	68	92	111	1977	34	3.13		100	
trend is greater than				2001	10	1.35	60	87	108	1976	35	3.27		98	
the 2 perc	the 2 percent annual			2000	11	1.38	54	84	107	1975	36	3.51		98	
straight lir	straight line depreciation			1999	12	1.39	46	79	106	1974	37	3.98		103	
rate. The	rate. The 18 and 28-yr life			1998	13	1.40	39	75	104	1973	38	4.16		100	
schedules	s may h	nave an	1	1997	14	1.43	32	72	103	1972	39	4.91		108	
increasing	g trend	in som	е	1996	15	1.46	25	68	102	1971	40	5.10		102	
years as v	years as well.			1995	16	1.46		62	99	1970	41	5.31		96	
				1994	17	1.50		59	99	1969	42	5.66		90	
				1993	18	1.53		55	98	1968	43	6.07		85	
				1992	19	1.55		50	96	1967	44	6.36		76	
				1991	20	1.57		45	94	1966	45	6.65		67	
				1990	21	1.60		40	93	1965	46	6.92		55	
				1989	22	1.67		36	94	1964	47	6.95		42	
				1988	23	1.75		31	94	1963	48	7.25		25	
				1987	24	1.81		26	94	1962	49	7.34			
				1986	25	1.86		25	93	1961	50	7.35			

STATE ON STA		State o	f Nor	th C	arolir	na					Pag	e 28				
		Department of Revenue									Effe	ctive	1/1/2	2011		
		Property	, Tav	Sect	tion											
- Wanan		riopeity	/ Ιαλ	360	T .	edule	111/	aluat	ion T	ahle						
						Historical (Original) Cost Percent Good Factors										
Year		Trend								Year	S					
Acq'd	Age	Factor	5		6	8	12									
2010	1	1.00	70		68	72	85									
2009	2	1.00	55		51	60	80									
2008	3	1.00	40		35	48	75									
2007	4	1.00	30		18	35	70									
2006	5	1.00	10		15	23	60									
2005	6	1.00				15	55									
2004	7	1.00					45									
2003	8	1.00					40									
2002	9	1.00					35									
2001	10	1.00						25								
								The	25 p	ercer	nt res	sidua	l is fo	or cor	mbine	es
								and cotton harvesters.								
								Use 35 percent for tractors.								
															-	
			Do =	ot o	anlu t	ho tr	224 f	ooto	ro to	the r	orce	nt ac	od to	otors	, Th	
-					pply t											
-		percent good factors already have the trend factors incorporated. This is true for all schedules in this manual.												ieu.		
			THIS	เร เกิ	ue 101	all S	criec	uies	ııı tn	15 1116	ııudl					